United Nations E C.18/2008/3/Corr.1

Economic and Social Council

Distr.: General
16 October 2008

Original: English

Committee of Experts on International Cooperation in Tax Matters
Fourth session
Geneva, 20-24 October 2008
Item 4 (e) of the provisional agenda
Exchange of information, including proposed code of conduct

Note by the Coordinator of the Subcommittee on Exchange of Information: proposed revised article 26 (Exchange of information) and proposed revised commentary (2008) on article 26 (paras. 1-3)

Corrigendum

1. **In all instances, *for* subparagraph(s) *read* paragraph(s)**

2. **Paragraph 4**

The last sentence *should read*

Another example of substantive change is the addition of paragraph 4, which removes the requirement for a domestic tax interest.

3. **Paragraph 4.3, first sentence**

Delete the same.

4. **Paragraph 7.2**

The last sentence *should read*

In the interest of conformity with the OECD usage, the Committee decided to adopt the term "foreseeably relevant", although some members of the Committee preferred the term "may be relevant" on the ground that its meaning was clearer.

5. **Paragraph 10.2 (f), first, second and third sentences**

Delete affiliated.

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6. Paragraph 10.2 (f), last sentence

Insert a period *after* C, *delete* whereas and begin new sentence with the word Domestic.

7. Paragraph 14.1, third sentence

For confidential *read* confidentiality

8. Paragraph 14.1, last sentence

For shall *read* may want to

9. Paragraph 15, last sentence

For must *read* should

10. Paragraph 16.3, second and third sentences

For must *read* should

11. Paragraph 16.3, fourth sentence

For is obligated *read* should

12. Paragraph 17, third sentence

For may *read* should

13. Paragraph 20.2

For shall *read* should

14. Paragraph 20.2

Delete in writing.

15. Paragraph 20.3, first sentence

For anticipated *read* presumed

16. Paragraph 22.1, fourth sentence

Delete or shame.

17. Paragraph 22.2, first sentence

Delete highly.

18. Paragraph 25, first sentence

For The United Nations Model Convention *read* Article 26

19. Paragraph 25, second sentence

For criminality *read* criminal